CONTESTS IN CHICAGO AND BAL-TIMORE, AND MORE PROMISED.

Judge Showalter Grants an Injunction Re straining the Firm of Stegel, Cooper & Co. from Paying the Tax-The Petition for Rehearing Submitted-The Standard Oil and Brewer Everard May Contest,

CHICAGO, April 15 .- Judge Showalter in the United States Court this morning enjoined Siegel, Cooper & Co. from making any return to the Internal Revenue Collector under the provisions of the Income Tax law. The restraining order was granted on a bill filed by Gerson Blegel, one of the New York stockholders in the defendant corporation. The bill attacks the law, and under the order granted this morning the Government will be compelled to take part in the proceedings to defend the operation of

When the attorney for Mr. Siegel presented the bill to Judge Showalter the latter asked

for an explanation. This is the last day for the return of the income tax to the Collector of Internal Revenue," said the attorney. "My client protests against his firm making any payment of the tax or any report. He maintains that the bill in its entirety is unconstitutional. All we ask is for an order restraining the firm of Slegel, Cooper & Co. from making its return to-day. If not granted the firm will be liable to an imposition of \$1,000

fine for failing to make the return." Judge Showalter took the application, and, after reading it, made the restraining order. By the issuance of the order of the court the firm escapes the payment of the fine, should the Supreme Court, to which the question will be carried, decide against the complainant.

Mr. Siegel in his bill raises all of the quee tions that are involved in the income tax dispute, including those decided by the Supreme Court last week. His grounds for the unconstitutionality of the act are set forth in the follow

"The provisions of the income tax are uncor stitutional, null, and void, and if collectable upon the defendants' income or profits it is a direct tax, in respect to real estate and in respect to its personal property, by levying impost upor the profits and income thereof, which direct taxes are not in and by said act apportioned among the several States as required by the Constitution of the United States. If not a direct tax, the tax is not uniform as required by the Constitution. The profits of many corporations amount to less than \$4,000, and said tax is imposed upon such corporations, although individuals carrying on and transacting similar businesses under like conditions, and having like property, value, and quantities and incomes, are xempted by the act from the power of said tax.

This is not uniform because your orator has an annual income, and, as he is informed, numerous holders of stock in corporations likewise, have annual income of less than \$4,000. and the effect of such payment will be to lesser and diminish the dividends of such stockholders and compel them to bear and pay the tax, although other parties of the same class, similarly situated, whose income is less than the \$4,000 are exempted.

"It is not uniform in that it is imposed upon one per cent, of the population of the United States, and the other 99 per cent, are exempted, although they hold among themselves the greater part of all property, real and personal, in the United States. It is not uniform in that a tax of two per cent, is imposed upon all incomes acquired by gift or inheritance, while no similar tax is imposed upon real estate acquired under similar conditions. It is not a uniform tax in that it exempts from its operations all mutual insurance companies whose aggregate wealth is \$1,200,000 and imposes the tax upon all other insurance companies. It exempts building and loan associations, whose aggregate holdings are \$028,000,000, yet such are certainly private in their nature. Savings banks operated on the mutual plan are exempt from the operation of the tax, whose aggregate denosits are \$1.748,000,000, while all other savings banks are taxed. The tax is not uniform, because it varies according as the property brooms to an individual or to one or more than one individual. The tax is unconstitutional in that it imposes a tax upon property rights vested prior to the passage of the said act, and deprives persons of their property without due process of law." gregate wealth is \$1,200,000 and imposes

persons of their property law."

Mr. Siegel's attorney said that it was intended.

Mr. Siegel's attorney said that it was intended. to test the entire act before the Supreme Court.

"Inat part of the act which remains in force," said he, "is due to a divided court, and is the opinion of the court below. Had the opinion of the court below been against the constitutionality of the entire act, the division of the Supreme Court would have caused the law to Supreme Court would have caused the law fail. By bringing the matter up again we may get an opinion from the Supreme Court."
Gen. Black, the United States District Attorney, is out of the city and will not return for some days, and no action will be taken in calling up the case for hearing until next Monday.

Gerson Siegel, on whose application the injunction was obtained, is head of the firm of Siegel Brothers & Co. of 65 Wooster street. His counsel in this action is Rose & Putzel. Immediately upon the announcement of the decision by the Supreme Court declaring some parts of the law void he wrote, through his counsel, the following letter to Henry Siegel, Frank H. Cooper, Isaac Kein, and James Brennan, the directors of the Siegel, Cooper & Co. corporation:

corporation; "Siss-I am a shareholder of Siegel, Cooper & Co. and am informed that the company intends to voluntarily comply with the require-"Sits—I am a shareholder of Siegel, Cooper & Co., and am informed that the company intends to voluntarily comply with the requirements of the provisions relating to the income tax contained in the act of Congress of the United States entitled "An act to reduce taxation and to provide revenues for the Government and for other purposes," which became a law Aug. 26, 180;, and is known as the Tariff act. I claim that the privisions of said act of Congress in respect to income tax are unconstitutional. As a shareholder in said company, I hereby protest against any action of the company and its directors in voluntarily complying with said income tax provision, and I request that and company and its directors in voluntarily making lists, returns, or statements in its own behalf. I further request that said company and its directors shall contest the constitutionality of said act and protect its shareholders, and apply to a court of competent jurisdiction to determine its liability under the same, or take such step or steps as may be necessary to protect the rights of the said company and its shareholders and those for whom it acts. I remain, very truly yours.

This letter was followed by the petition on which the temporary injunction was granted yesterlay.

Mr. Hose of Rose & Putzel said yesterday:

rday. . Rose of Rose & Putzel said yesterday: ur application was based on almost the Mr. Rose of Rose & Putzel said yesterday:

"Our application was based on almost the identical points that the Illinois Central case is based: First, that a large part of the income of the firm comes from real estate rentals; next, that the tax is a direct tax; next, that it is not a uniform tax. Then it sets forth the unconstitutionality of the exemption of mutual insurance commanies and mutual sayings banks. The injunction, of course, is only a temporary injunction. The case comes up next on an argument to make this injunction permanent, and whateverthe decision, of course, the case will go before the United States Superme Court, and a decision on the points that were not decided by the court in the other cases will be forced. The injunction enables us to get the tax before the court again, and, of course, is of vast importance."

MUST MINERS PAY INCOME TAX? An Injunction Asked for in the United

States Court in Baltimore. RALTIMORE, April 15 .- The Georges Creek Coal and Iron Company entered suit in equity in the United States Circuit Court this morning against Internal Revenue Collector Murray Van Diver, asking for an injunction to restrain Mr. Van Diver from enforcing against them several of the provisions of the Income Tax law, and from imposing a penalty for the non-payment The bill also states that if the officials of the company paid the tax they would be liable to be sued for the amount so paid by be liable to be sued for the amount so paid by sach one of the stockholders of the company, since the tax is unconstitutional.

The company is a corporation under the laws of Maryland for a general mining business. The property is in Alleghany county, and is commonly known as the "Commonwealth." The company mines and sells coal and from and, in addition, owns several houses and farms in the vicinity of the migra which are rented it also receives a royalty from the sale of tan bark.

bark.
Julian J. Alexander, who is the attorney as well as the Fresident of the corporation says:
"Ity its recent decision the Supreme Court declared that a tax on profits derived from real setale is unconstitutional. All of our profits are derived from real estate in one shape or another. Should we rent the land on which our miles are located to some other firm, which would work the mines and receive in return a royalty, such a royalty would be exempt from the provision of the income tax, and, arguing along this same line, I hold that the profits we derive from the mines while we are working them are also exempt from such taxation."

THE PETITION FOR A RESEABING.

Wish Decided by a Full Court, WASHINGTON, April 15.-The following is the petition for rehearing submitted to-day by Mr. W. D. Guthrie of counsel for appellants in the me tax cases of Charles Pollock vs. The Farmers' Loan and Trust Company et al., and Lawis H. Hyde vs. The Continental Trust Company of New York et al.:

To the Honorable the Justices of the Supreme Court of the United States: Charles Pollock and Lewis H. Hyde, the ap-pellants in these causes, respectfully present their petition for rehearing, and submit the following reasons why their prayer should be

The question involved in these cases was as to the constitutionality of the provisions of the Tariff act of Aug. 15, 1894 (sections 27 to 37), purporting to impose a tax upon incomes. The court has held that the same are unconstitutional, so far as they purport to impose a tax upon the rent or income of real estate and income derived from municipal bonds. It has however, announced that it was equally divided in opinion as to the following questions, and has expressed no opinion in regard to them:

(1) Whether the void provisions invalidate the whole act.

(1) Whether the void provisions invalidate the whole act.
(2) Whether, as to the income from personal property as such, the act is unconstitutional as laying direct taxes.
(3) Whether any part of the tax, if not considered as a direct tax, is invalid for want of unformire.

(3) Whether any part of the tax, if not considered as a direct tax, is invalid for want of uniformity.

The court has reversed the decree of the Circuit Court and remanded the case, with directions to enter a decree in favor of complainant in respect only of the voluntary payment of the tax on the rents and income of defendant's real estate and that which it holds in trust, and on the income from the municipal bonds owned or so held by it.

While, therefore, the two points above stated have been decided, there has been no decision of the remaining questions regarding the constitutionality of the act, and no judgment has been announced authoritatively establishing any principle for interpretation of the statute in those respects. (Etting vs. Bank. 11 Wheat. 50, 78: Durant vs. Essex Co., 7 Wall., 107, 113.)

This court, having been established by the Constitution, and its judicial power extending to all cases in law and equity arising under the Constitution and laws of the United States, must necessarily be the ultimate tribunal for the determination of these questions. In all cases in which such questions may arise there can, therefore, be no authoritative decision in reference to the same except by this court.

The court early in its history adopted the practice of requiring, if practicable, constitutional questions to be heard by a full court, in order that the judgment in such case might, if possible, be the decision of the majority of the whole court. In Briscoe vs. Commonwealth Hank, 8 Peters, 118, and City of New York vs. Milne, 8 Peters, 120,122, this rule was announced by Chief Justice Marshall in the following language:

Millie, 8 Feters, 120,122, this rule was announced by Chief Justice Marshall in the following language:

"The practice of this court is, not (except in cases of absolute necessity) to deliver any judgment in cases where constitutional questions are involved unless four Judges concur in opinion, thus making the decision that of a majority of the whole court. In the present case four Judges do not concur in opinion as to the constitutional questions which have been argued. The court, therefore, directs these cases to be reargued at the next term under the expecta-

reargued at the next term, under the expectation that a larger number of the Judges may then be present.

The same cases were again called at the next term of the court, and the Chief Justice said the court could not know whether there would be a full court during the term; but as the court was then composed, the constitutional cases would not be taken up 19 Peters, 85). In a note to the cases upon that page it is stated that during that term the court was composed of six Judges, the full court at the time being seven; there was then a vacancy occasioned by the resignation of Mr. Justice Buval, which has not yet been filled.

The rule laid down by Chief Justice Marshall has been frequently followed. Reference may be made to the case of Home Insurance Company vs. New York, 119 U.S., 129, 148. Mr. Chief Justice Waite there announced that the judgment of the Supreme Court of the State of New York was affirmed by a divided court. At the time Mr. Justice Woods was ill and absent during the whole of the term, and took no part in any of the cases argued at that term. There were, therefore, only eight members of the court present. A petition for reargument was presented, upon the ground that the principle announced by Mr. Chief Justice Marshall should be followed and that the constitutional question involved was sufficiently important to demand a decision concurred in by the whole court. The petition was granted (122 U.S., 636), and the case was not reargued until the beach was full. (134 U.S., 594, 597.) This practice is recognized as established in Phillipp's Practice at page 380. 111.

lipa's Practice at page 380.

It is respectfully submitted that no case could arise more imperatively requiring the application of the rule than the present. The precise question involved is the constitutionality of an act of Congress affecting the citizens of the country generally. That act has been held unconstitutional in important respects; its constitutionality has not been authoritatively decided as to the remaining portions. These complainants and appellants may well urge that these serious constitutional questions should be finally decided before their trustee expends their funds in voluntary payment of the tax. In addition, it is manifest that, until some decision is reached, the courts will be overwhelmed with litigation upon these questions, and the payment and collection of the tax will be most seriously embarrassed.

Every taxpayer to any considerable extent will pay the tax under protest and sue to recover the same back, and, if necessary, sue out his writ of error to this court. The court will of necessity be burdened with rearguments of these questions without number until they are finally settled. Still further, as the matter now stands, it has been decided that a tax upon the income of land is unconstitutional, while the court has made no decision as to the validity of the tax upon income of personal property. Serious questions have, therefore, already arisen as to what is, in fact, to be deemed the income of real and what of personal property in cases where both are employed in the production of the same income.

CONCLUSION.

CONCLUSION.

Your petitioners, therefore, respectfully pray that these cases be restored to the docket and a reargument be ordered as to the questions upon which the court was evenly divided in opinion. In case, however, this notice should be denied, your petitioners pray that the mandate be amended by ordering a new trial in the court below, so that the court below may now determine the questions (1) whether or not the invalidity of the statute in the respects already specified renders the same altogether invalid, and (2) whether or not the act is constitutional in the respects not decided by this court.

The undersigned members of the bar of this honorable court humbly conceive that it is proper that the appeals herein should be reheard by this court, if this court shall see fit so to order, and they therefore respectfully certify secondingly.

We satisfactors. April 15, 1895. CONCLUSION.

order, and any secondingly.

Washington, April 15, 1895.

Joseph H. Choate, Clarence A. Seward, William D. Gutherre, David Willicox, Benjamin H. Bristow, Charles Steele, Of counsel for appellants.

BENAMIN H. BRUSTOW, CHARLES STEELE,
Of counsel for appellants.

A letter was received in Washington to-day from Associate Justice Jackson saying that he was gaining in health and fiesh, and feit hopeful of being able to resume his seat on the bench at the October term. The Justice said nothing about coming to Washington sooner, and his friends think that he has no intention of doing so. It is probable, therefore, that he will not come, and that in consequence the income tax cases will not be reargued during the present term of court.

In the case largely relied upon by the counsel for the petitioners for a rehearing the Home Insurance Company agt. the State of New York—thematter at issue was the constitutionality of a law of the State of New York, assessing a tax on the corporate franchise or business of corporations doing business in that State. The tax was graded according to the rate of dividend declared, and assessed upon the amount of capital stock. The Home Insurance Company contended that no tax could be laid by the State upon that part of its capital stock invested in United State bonds, but the Supreme Court of the State said it could, and an appeal was made to the State said it could, and an appeal was made to the State sourt being affirmed by a divided court. At that time the court was composed of Chief Justice Waite, and Associate Justices Miller, Field, Bradley, Harlan, Woods, Matthews, Gray, and Blatchford, but because of illness Justice Woods took no part in the decision of the State.

iliness Justice Woods took no part in the decision of the case.

In February, 1887, a petition for rehearing was made by the insurance company and granted by the court, and the result and the judgment of the court was announced April 7, 1890. In the mean time Chief Justice Fuller and Associate Justices Lamar and Brewer han succeeded Associate Justices Woods and Matthews. When the opinion of the court was announced it was found that the judgment of the New York court, which was affirmed 7 to 2. Justices Miller and Harlan dissented from the opinion announced by Justice Field, "because we think that, notwithstanding the peculiar language of the statute of New York, the tag in controversy is in effect at ax upon bonds of the United States held by the insurance company." tax upon bonds of the United States held by the insurance company."

In view of the history of this case, lawyers to-day were inclined to question the expediency or desirability of submitting the income tax case again to the judgment of the court.

Heins Gets Seven and a Half Years for Shooting Millie Unold.

John Heinz, 21 years old, of 113 East 108th street, pleaded guilty yesterday before Judge Fitzgerald in the Court of General Sessions to felonious assault, and was sent to State prison for seven years and six months. He shot Mrs. Henry Sembach, otherwise known as Millie Unold, on March 9 at Third avenue and Thirty-third street. She has recovered from her wound and was present in court. WILL CONTEST THE TAX.

The Standard Oil Company and Brower Everard Will Fight It.

There were rumors about town yesterday to the effect that a number of wealthy men and large corporations were about to contest the Income Taxlaw. It was stated that James Everard, the brewer, and the Standard Oil Company would resist the payment of the tax.

To a Sun reporter last night Mr. Everard said that he would certainly protest against paying the tax, as he considered the levy unjust. In reply to a request for a specific statement of his bjections to it Mr. Everard said that he was not prepared to go into details, but that he could be quoted as saying that he objected to the tax on general principles.

S. C. T. Dodd, general solicitor for the Standard Oil Company, said yesterday:

"The Standard Company will make its return under the Income Tax law, but it will probably ontest the law. It will hold that as oil is a direct product of the land it comes in the same

INCOME TAX RETURNS ALL IN. Scenes About the Internal Revenue Offices

Here Yesterday. People in this town who through negligence, forgetfulness, or for any other reason failed to send their income tax returns to the internal revenue flicers before midnight of yesterday will be subject to a fine of 50 per cent, of the amount of courts to decide. The collectors in the two disricts in this city were not bothering themselves about "ifs" yesterday. They considered that they were kept too busy receiving returns that came to them in different ways to spend any time in worrying about the constitutionality of the Income Tax law itself. Within the last few days there have been repeated notices in the newspapers calling attention to the fact that income returns might be mailed to the internal revenue offices. Many persons have availed themselves of this privilege, and thus lessened the work of the collectors and their clerks. There were others, how-ever, who delayed making their returns until the last day, and who wanted instructions and explanations from the internal revenue offices before filing them. These persons filled the Second district office, which is at 114 Nassau street, and the Third district office, which is in the Germania Bank building at Fourth avenue and Fourteenth street, from the time they were open for business, at 7:30 o'clock yesterday morning, until middight. There was a lot of grumbling done in both offices, and the tax itself seemed to be even more unpopular than taxes always are.

morning, until midnight. There was a lot of grumbling done in both offices, and the tax itself seemed to be even more unpopular than taxes always are.

For the past two or three days returns by post have been rolling in at a great rate. In some cases they came by registered letter, and in others by the ordinary post, and frequently enclosed a demand for a receipt. No receipts have been given. There was plenty of other work to keep the clerks busy, and it was said that if any of the returns were lost in the mails in all probability the men who sent them could clear themselves of the prescribed penalty for not making returns by the evidence of the notary before whom the returns were made. These and other points, however, that have come up within the last two or three days, will not be settled by the internal revenue collectors here. The returns that have been made by post have been filed away in batches of 1,000. They will be examined and recorded in the due course of business. It was noticed at both of the offices in this city yesterday that many of the returns made by corporations and private individuals were accompanied by protest. The internal revenue collectors said that in their opinion returns that had been sent by mail and were postmarked before midnight would be accepted as having been made within the limit of the time designated by the law. This, however, is another of the points that will have to be settled authoritatively at Washington.

The Third district, which collects \$7,000,000 a year in the ordinary course of business, and is the largest beer district in this country, did the biggest business in returns. Edward Grosse, the collector, said that from the time the office opened there was a continual stream of men who came personally to make their returns and messengers who represented victims of the tax. In addition to these returns there were about four times as many that came by mail. The officers of this district in the Germania Bank building were crowded up to 6 o'clock at night. Around the mai

accompanied by protest the collectors judge that the result will be a number of contesting suits.

A number of persons down town were disturbed yesterday by the circulation of a report, which upon investigation proved to be well grounded, that a prospective income tax payer who applied for two or three blanks found upon reaching his office that two completely filled-in returns had been inadvertently delivered to him with the blank forms he had asked for. He promptly returned to the Collector the statements which, according to the income tax system, are to be sacredly guarded from every one except Federal officials. A number of persons who learned of this extraordinary circumstance said that it had deterred them from making returns.

Another episode that was frequently spoken of by business men yesterday was the one narrated on the editorial page of The Sun a few weeks ago. It was the case of an applicant for a blank, who gave the name of a dormant or uractically defunct. New Jersey corporation as the concern for which he wished to make a return, and in a few days thereafter he received notice from the city bureau for the assessment of personal taxes, assessing that corporation for the current year. This suggestion of the transmission of information from Federal to municipal officials seemed to have a good deal of effect upon possible victims of the inquitous income tax.

The returns to the Brooklyn office continued

upon possible victims of the inquites continued to come in until the doors were closed at midnight, and 2,000 or more were received during the day. Collector McKinney says that many of the returns have been accompanied by certified checks, although the payments do not become due until July.

Up to a late hour Mr. McKinney had received accommunication from Mrs. Hetty Green in

Up to a late hour Mr. Mckinney had received no communication from Mrs. Hetty Green in relation to the payment of her incomparts. He understands, he says, that Mrs. Green has now a legal residence in Brooklyn, and that whatever she owes the Government on this tax should be paid in the city. He heard indirectly that Mrs. Green will raise the contention that the Government must look to her husband for the payment of the tax.

THE CONTINENTAL AFLOAT.

Pulled Off the Ward's Island Rocks Yes-The New Haven steamboat Continental, which ran ashore at 3 o'clock Sunday morning n Ward's Island, was pulled off at 2 o'clock

on Ward's Island, was pulled off at 2 o'clock yesterday afternoon by the Chapman wrecking tugs Alliance, W. E. Chapman, Edgar, and Hustler. She was then towed to her pler in the East River.

All her cargo had to be taken out before she could be got off the rocks. An examination showed that her hard oak bottom was almost uninjured. She will be repaired to-day on the dry dock.

Because of the necessity for putting her upon the dry dock, the New Haven Steamboat Company sent out word yesterday that for a few days the 11:30 A. M. trip of their line would be discontinued.

An alterative medicine is one having the power of producing changes in the constitution or

habit of the body. A medicine which produces a laxative effect, or, in other words, opens the bowels in persons of a constipated habit, is termed an alterative or regulator. The best alterative known is

Ripans Tabules.

They have one priceless advantage over most laxative medicines. They so regulate the bowels that there is no condition of constipation fol-lowing their use. They encourage nature to perform her own part and strengthen the bowels.

Ripans Tabules are for sale by all druggists, or by nail if the price, 50 cents a box, is sent to the Ripans Themical Co., 10 Spruce st., New York.

Highest of all'in Leavening Power.-Latest U.S. Gov't Report

Yal Baking Powder

MOKE MURRAY CONVICTED.

The Parkhurst Society's Efforts Insufficient to Save Him,

The trial of George, alias Moke, Murray was esumed yesterday before Judge Fitzgerald, in Part II. of the Court of General Sessions. It was expected that Lawyers Moss and Kenneson of the Parkhurst society would endeavor to make some accusations against the workings of the Detective Bureau calculated to cause a sensation, but they failed to do so. Henry Rothkopf, a merchant of 477 Broadway, testified that Murray and Edward Clarkson were crowded against him on the rear platform of a Grand street car on Sept. 28. At Crosby street a man got off the car, and a few moments afterward Murray told Rothkopf that the man had taken his pin. Rothkopf saw Robert Huebner, a boy in his employ, on the car, and when Clarkson got off at Broadway and Grand street told Huebner to follow him up town and have him arrested.

off at Broadway and Grand street told Huebner to follow him up town and have him arrested. Murray got off at the same corner and started down town. Mr. Rothkopf followed him, but being lame he soon lost sight of Murray. Huebner saw Murray rejoin Clarkson at Spring street and had Policeman Leonard arrest them.

Lawyer Daniel O'Reilly appeared for Murray and Clarkson at the Tombs Police Court, and after they were committed Rothkopf went to his place of business. An hour later Lawyer O'Reilly came in and returned the scarfpin. Murray jumped his bail, but was recaptured in Brooklyn. He had an interview with Dr. Parkhurst, who visited him in Raymond street jail and afterward became very much interested in his case. It is said that Murray told the Doctor a lot of stories about the inside workings of the Detective Bureau. Yesterday the Parkhurst lawyers tried to attack the record of Policeman Leonard, who arrested Murray and Clarkson. They succeeded in bringing out the fact that he had charges preferred against him for minor infractions of the rules of the department, such as losing his fire keys and conversing while on post. The fines on neither of the charges amounted to more than a day's pay.

In addressing the jury Lawyer Kenneson said:

"This is the first criminal case I have ever appeared in for the defence. If the Police Department is in with criminals the result is that our reputation is that we are not in with the police. When a defendant appears who has made disclosures against the police, is it not natural that he should turn to us? We are not setting any money for defending this man, but he has made important disclosures to us, and he should be released so that we can prove them."

Mr. Weeks said in summing up for the people that Lawyer Kenneson's remarks were unwarranted, and he criticised the work of the lawyers for the Society for the Prevention of Crime. The jury, after fifteen minutes' deliberation, convicted Murray, who was remanded until Thursday for sentence. He is said to be the most expert pin sn

SWEAT SHOPS AND WAGES.

Employers Who Appear to Lose Money, but Have Savings Bank Accounts. The Assembly committee which is investigating the sweating system in New York held a

Session yesterday in the City Hall.

Nathan Vagler, who has a tailor shop at 48 Essex street, was called. He pays \$9 a month rent for two rooms, in which four men and three girls work. He pays a young girl \$5 a week to iron waists. Leah, another of his girls, gets 9 cents for sewing the buttons on a dozen coats. She can make \$7 or \$8 a week, he said. The girls on salary work ten hours a day and work Sundays. The girls who are on piece work average from twelve to thirteen hours, Vagler does work for wholesale houses. He gets from 35 to 50 cents a dozen for making boys' waists, and makes about 100 dozen a week. Counsel for the committee figured that according to Vagler's statements his expenses for last week were \$52.75, and his earnings \$40.90. Vagler was asked to explain. He said his own work was worth \$13, and he had unfinished work not included in the \$40.90. He will be called again.

called again.

Harnett Feinberg has a shop at 30 Monroo street, and employs thirteen men and four girls. He gots 88 cents for making a coat, and for what he calls a first-class coat he gets \$1. He

He gots 88 cents for making a coat, and for what he calls a first-class coat he gets \$1. He makes from 100 to 150 coats a week. He pays his girls, he said, \$5, \$5.30, \$7, and \$8 a week. The average wage in his shop is \$10, he said, He admitted that he paid one of his girls only \$2.75 last week.

Abe Rose was the star witness of the session. He is a very small boy and looks to be about 0 years old. It was developed that he knew that two pins three make five, but he couldn't tell the day of the week or the month of the year. He didn't know how old he was, but he knew he must be 18 years old, because he was confirmed in a synagogue a year ago in December that was about nine months before he came to this country from Galicia, and his mother told him he couldn't be confirmed until he was 13 years old.

he couldn't be confirmed until he was 13 years old.

Abe now works in Levy's shop at 31 Hester street. He holds basting threads and does other jobs, for which he gets a salary of \$2 a week. He gives this to his mother, and she allows him one cent a week for spending money.

Mr. Levy, Abe's employer, testified that he could get a boy of 16 years to work for the same money which he pays to Abe. Levy pays one of his girls who is 17 years old \$7 a week for working from 7 A. M. to 6 P. M. He makes 125 coasts a week at 75 cents each. He has been putting money in the Citizens' Savings Bank for four years. According to his statement it appeared that he makes a profit of 25 cents a week.

Jacob Nadel, Secretary of the Citathing Cutters' Association, said he had been trying for thirty-three years to put an end to the sweating system. He said some of the contractors feed their workmen on herrings, and make them sleep in cots on the premises.

The committee meets again on Saturday at 11 A. M. in the Superior Court rooms.

BUSINESS TROUBLES.

An Attachment and Levy on the Goods of Tebbetts, Harrison & Robins.

Moritz Kaufman, wholesale dealer in clothing at 724 Broadway, failed yesterday, and Deputy Sheriff McGivney took possession of the store on confessed judgments in favor of the Mechanicts' and Traders' Bank for \$5,985. Lesher Whitman & Co. for \$811, and Joseph & Werner for \$1.017. Horwitz & Hershfield, attorneys for the judgment creditors, said that the liabilities are about \$30,000 and assets probably

Henry W. Brush, jobber in shoe manufacturers' goods at 16 Spruce street, made an assignment yesterday to Robert L. Redileid, giving preferences for \$8,507 as follows: Ella J. Pop-ham \$3,107. H. K. Knapp \$4,000. Virginia Brush \$1,000. W. A. Stetson & Co. \$400. all for money loaned. The liabilities, it is said, are about \$25,000.

Brush \$1,000, W. A. Steson & Co. \$400, all for money loaned. The liabilities, it is said, are about \$25,000.

A mechanic's lien for \$10,900 was filed yesterday against L. P. Judson, a builder, of 102 West Eighty-first street, on eight dwellings which he was erecting on West Ninety-fourth street, near the Boulevard, in favor of George Alexander of Brooklyn for trim, doors, and woodwork. Mr. Judson began business about a year ago, and this was his first operation. It was understood that he had a building loan of \$04,000.

Wm. B. Henry was appointed yesterday by Judge Beach temporary receiver of the Aptite Manufacturing Company, makers of chewing gum, 108 Fulton street. The liabilities are \$4,000, assets \$2,400.

Application has been made in New Jersey for the appointment of a receiver for the Empire Wool Cleaning Company of 181 Liberty street, whose works are at Pompton, N. J., with a view, it is said, of liquidating the company's affairs, as arrangements have been made to sell the plant, &c., to a new company. It is asserted that the company is solvent and will pay all its debts as they mature.

The Central National Bank yesterday ob-

that the company is solvent and will pay all its debts as they mature.

The Central National Bank yesterday obtained an attachment for \$10,000 against Tebbetts, Harrison & Robins, dry goods commission merchants at 75 and 77 Worth street, whose headquartees are at Beston, on a demand note, dated 0ct. 31, 1814. Deputy Sheriff Mctilviney made a levy at 75 and 77 Worth street. The firm has done a large business, with a claimed capital of from \$350,000 to \$375,000. Their inventory on Jan. 1, 1805, it is said, showed assets \$621,000; liabilities, \$244,000; surplus, \$377,000. Of the assets \$267,000 was in accounts receivable, \$234,000 advances to manufacturers and merchandise owned, and \$120,000 in real estate and other investments of Mr. Tebbetts.

Margaret Ryan, an aged widow, died on Saturday afternoon at her home, 215 Bridge street Brooklyn, and the same evening her unmarried uaughter, Julia Ryan, aged 48 years, succumbed to an attack of pneumonia, contracted while she was in attendance upon her sick mother. Julia was the third of nine children. She had never been separated from her mother during her entire life. The double funeral took place yesterday morning from St. James's Cathedral in Jay street, and the interment was in Holy Cross Cemetery. daughter, Julia Ryan, aged 48 years, succumbed

BEEF NO HIGHER.

Opinions Differ as to Whether It Will Ge The retail price of beef still remains the same Concerning the prospects for the future opinions

idea is that beef will rise still higher. One butcher said: "I think beef will so higher still. People will not learn to content themselves with an inferior quality. They come here and demand the best sirioin and porterhouse steaks, and, no matter what the price pothing else will content them.

are varied. In Waslington Market the general

As yet, our custom has not fallen off in the O'Donnell & Co. of 141 West street still cling to the opinion that they expressed to a SUN re-porter last Saturday. Beef, they declare, will not go up. On the contrary, the next change will be one in the downward direction. Said their spokesman: "The demand will fall off; in fact, it has fallen

"The demand will fall off; in fact, it has fallen off aiready, and people are beginning to buy other than the choicest cuts. They used to despise all parts, except the most expensive. They are learning better now, and I think it is a very good thing. A lot of people said that prices would be higher to-day than they were on Saturday. We said they would be no higher, and we were right."

Mr. Connor, who represents Armour & Co. at West Thirty-fifth street and Elevanth avenue, said:

West Thirty-fifth street and Eleventh avenue. said:

"All this talk of a combine is perfect nonsense. Far from making money, we are losing. To suppose the farmers in the West could be dictated to by any combination is perfect nonsense. They are the most independent people in the world, and sell just when they choose. There are nundreds of buyers in the market, great and small, all trying to underbid each other. Today there are only 8,000 head of rattle in Chicago, and there are usually more than twice that amount on Mondaya."

Mr. Connor then showed a report from one of Armour's other establishments, which set forth that the excess of the selling price above that paid to the raisers was sometimes four cents per pound, while in other cases there was an actual loss.

"You can understand whether we are making money or not, when you take into account that

money or not, when you take into account that the freight from Chicago is 45 cents per 100. I do not think that prices will rise, but that they will remain about the same, or fall slightly until will remain about the same, or fall slightly until the grass fed cattle come into the market. Then there will be a fall in the price, though not, per-haps, a very great one."

Heef is always dear at this time of year, owing to the fact that there is nothing but corn-fed cattle in the market.

An Order Allowing the Importation of Mexican Cattle Into the United States.

WASHINGTON, April 15,-In view of the great rise in the price of beef and the reported scarcity of cattle, the chief of the Bureau of Animal Industry, Dr. Salmon, has recommended to the Secretary of Agriculture the admission of Mexican cattle into the United States under stringent regulations, calculated to insure a rigid inspection of all cattle admitted. It is hoped by this means to check the tendency to excessive prices to the consumer, without injuriously affecting the interests of

tendency to excessive prices to the consumer, without injuriously affecting the interests of the beef producers. In accordance with these recommendations, Secretary Morton to-day issued the following special order:

"It is hereby ordered that the regulations of this department, issued Feb. 5, 1895, defining the quarantine line on account of Texas or spienetic fever, and the regulations of Feb. 11, 1895, concerning the importation of animals into the United States, be medified so far as they relate to the admission of Mexican cattle into the United States, as follows:
"Mexican cattle which have been inspected by an inspector of this department and found free from any infectious or contagious disease may be admitted into that portion of the State of California south and west of the said quarantine line, through the port of San Diego, and into that portion of the State of Texas south and east of the said quarantine line, through the port of Faller as south and east of the said quarantine line, through the port of Earle Pass for immediate slaughter. Cattle may be admitted through the port of El Paso for immediate slaughter. Cattle may be admitted for immediate slaughter they shall be admitted for immediate slaughter they shall be admitted at the port of Hrownsvills, Tex., for grazing and immediate slaughter."

GREENHUT AND MORRIS ANSWER. They Deny that They Have Committed Fraud in Whiskey Trust Matters,

CHICAGO, April 15 .- Joseph B. Greenhut and Nelson Morris to-day filed their joint answer to the petition to annul the cattle-feeding contract alleged to have been made with Morris and Greenhut by the Whiskey Trust, Mr. Morris Greenhut diverted a large sum from the treasury of the company, being the difference between the real price paid for certain property company.

In this petition it was not directly alleged that Morris received any of this money. All such insinuations, Mr. Morris says, are false." He denies that he has any knowledge that Greenhut received money.

Although Greenhut and Morris are represented by the same counsel, Greenhut does not make joint denial of the charges of diverting the company's money with Mr. Morris. He has until the 1st of May to answer, but will probably do so next week. Morris admits the purchase of the distilleries, and that Samuel Woolner received \$5,000 and may have received \$10,000 besides to cover solicitors' fees. He admits that he and all the other directors received analaries of \$500 a month for their services, but denies he has ever received any other compensation from the company or any other money.

In the joint answer to the petition asking for annulment of the cattle-feeding contract, Greenhut and Morris admit that they are joint owners of the cattle now being fed by the company but deny they are nartners and that Greenhut had any interest in the contract for feeding them. They say 6 cents a head is a fair price for alops and leaves a good margin of profit for the company. They say their cattle are not yet marketable and that they would be greatly injured by the termination of the contract at this time. Although Greenhut and Morris are repre-

marketanic and that they would be greatly injured by the termination of the contract at this
time.

Morris answering separately says he made
\$188,182 out of the contract the first year, but
lost the second year \$133,910, and that he had
\$2,000,000 invested. He denies that Greenhut
had any interest in the contract or the profits
that might be derived therefrom at the time
the contract was made, but admits that later
Greenhut acquired a one-eventh interest in the
cattle now being fed. To the charge that the
contract was let for a term of years instead of
from year to year as had hitherto been the custom. Mr. Morris replies that the directors did
as they thought best for the company.

The sunual meeting of the trust will be held
in Feoria on next Wednesday noon. The new
President, in place of Mr. Greenhut, has been
agreed on, but the name is withheld from the
public. The probabilities are that Mr. Rice or
Mr. Hartshorne of the Reorganizing Committee,
New York, will be chosen. The seven directors
to be elected will serve only until after the judicial sale of the trust property, which will take
place next month.

Baltimore's Washington Monument Crack-

BALTIMORE, April 15. Mayor Latrobe to-day received a communication from Mr. Thomas M. Lanahan, one of the Commissioners of the Washington monument here, saying that the Washington monument here, saying that the monument is cracking and likely in a short time to become dangerous. He enclosed the results of an examination made by Baidwin and Pennington, the architects, who said that the marble is disintegrating, and that unless something is done before next winter it is likely to become a menare to passers-by. They recommend that a chemist be employed to suggest some means of preservation. The corner stone of the monument was laid in 1815, and it was completed in 1829.

New Directors of the Hamilton Club. At the annual meeting of the Hamilton Club of Brooklyn on Saturday night these will be elected directors: James McKeen, W. N. Dykman, Jonathan Bulkley, George F. Gregory, Henry E. Colling, and Duncan Edwards. The club has now 70s members, of whom ninety-five are non-resident.

When Baby was sick, we gave her Castoria. When she was a Child, she cried for Castoria. When she became Miss, she clung to Castoria. When she had Children, she gave them Castoria.

FIRE RATES INCREASED.

RESULT OF THE RECENT FIRES WEST OF CENTRAL PARK.

Insurance Companies Have Lost \$250,000 Underwriters to Confer with the Fire Commissioners in Regard to Rendering the Fire Marshal's Sureau More Efficient.

It looked yesterday as though the fire epidemic

in the region west of Central Park would be likely to bring about some changes in the Fire Department system, and be instrumental in forcing to a climax the issue raised recently by Col. Waring as to the separation of the various refuse which accumulates in the household Four of the city departments are involved in the question, for the Fire Department is about to communicate with Col. Waring as to what method is to be devised to secure the removal of waste paper and kindred inflammable substances from the houses; the Colonel has already apeparation of garbage from ashes, and, as fires bring thieves, the police are deeply concerned with any conditions which tend to increase the fire record, and upon the police, too, rests ultimately the responsibility of the enforcement of the regulations made by the other departments. The general unensiness of the dwellers in the fire-afflicted district did not lessen yesterday, notwithstanding the apparently well-founded assertions that Sunday's three fires were accidental. There has been a general overhauling of exit passageways, fire escapes, and ways to oofs, and some people sleep in more or less readiness for orderly flight should occasion arise during the night. This personal precau tion, and the unusual activity of the police and investigators into the origin of the fires, have served to keep up the feeling of nervousness that the general alarm has excited.

President O. H. La Grange of the Fire Board said yesterday that he believed the feeling of alarm was without good cause, and that there was an undue degree of excitement, based upon exaggerated fears of an incendiary.

"It is the opinion of the Chief and the Marshal," he said, "that only one of the recent fires was of incendiary origin. And while I do not want to criticise, and shall not criticise, the Street Cleaning Ddpartment in any way, I will say this: The accumulation of waste paper in cellars, basements, and areaways about the city affords increased opportunities for the careless-ness of a cook, janitor, or delivery boy, who, by dropping a match, may start a blaze, which may become serious."

The fire referred to as being of incendiary origin is understood to be the one which occurred at Ninety-second street and Columbus avenue on Friday evening. Commissioner La Grange lives in the neighborhood of the

La Grange lives in the neighborhood of the fire scare, in West Seventy-second street, and so he has a personal interest in the experiences of that section of the city. When told that there was a suggestion made that the department was not in all respects doing all it could toget at tempstery of the sequence of fires, Mr. La Grange said:

"We would be dead to our duty if we were not giving attention to such a condition. The Chief and the Marshal have been working hard in the matter and are still working upon it. There is a question whether the Marshal's office is not laboring under the disadvantage of a lack of facilities. The people of the neighborhood may be assured that careful attention is being given to the matter, not only regarding what has happened, but with a view to preventing further misfortunes."

misfortunes."

It was learned vesterday that the Chief and Fire Marshal Mitchell had been called up and questioned by the Commissioners carefully and thoroughly about the west side fires, and it was intimated that some of the questions were pretty direct.

borhood of the recent fires. The company answering calls to that territory is No. 4, in East Ninetieth street, between Lexington and Park avenues. Its field extends on the east from Fifth avenue to the river and from Fifty-first street to 110th street, and on the west from Fifty-eighth street to 100th street and over to the North River. To reach fires west of the Park the company has togo south to Eighty-fifth street and take the circuitous transverse road through the Park, which runs into Eighth avenue at Eighty-fourth street. This necessarily means a delay.

The insurance companies lost by the series of west side fires \$250,000, one of the men of the fire pairol said yesterday, so it is not surprising that premiums should be advanced in that section of the city.

Thomas Fitzpatrick, who was arrested on Sunday as a suspicious person at Ninety-lifth street and central Park West, was remanded in the Harlein Court yesterday. He had nothing to say, and the police know only that he entered a basement doorway, and, when accusted by the lanitor, fought him, and, breaking away, exchanged a derby hat for a soft one, which he had in his pocket. He ran down the street, only to be caught by a pollceman.

John Riyan and John Murphy, who were arrested on Sunday evening for trying basement doors, in Kyan and John Murphy, who were arrested on Sunday evening for trying basement doors, in Kyan and John Murphy, who were arrested on Sunday evening for trying basement doors, in Kyan and John Murphy, who were arrested on Sunday evening for trying basement doors, in Kyan and John Murphy, who were arrested on Sunday evening for trying basement doors, in Kyan and John Murphy, who were arrested on Sunday evening for trying basement doors, in Kyan and John Murphy, etc. were also held for

John Ryan and John Murphy, who were arrested on Sunday evening for trying basement doors in Ninety-fifth street, were also held for examination to-day.

A Beyro tenement house at 132 West Nineteenth street, occupied by four families, was discovered by a policeman to be on fire at 3:50 o'clock yesterday morning. He aroused the insures, who all got out safely, and the firemen put out the flames after \$100 damage had been done. It was found that kerosene had been poured along the stairs from the door to the top floor and about an upper anartment whose occupants were temporarily away. The tenants are without insurance, and no motive for incendiarism is known, nor is there a clue to the incendiary. The house was after twice last winter, and foul work was suspected then.

THE TOBACCO TRUST.

The Annual Meeting Held at Newark Yes-The American Tobacco Company succeeded in holding its annual meeting in Newark yesterday, after two adjournments, and elected these directors: George Arents, Benjamin N Duke, G. W. Gail, and Josiah Browns. There was only one ticket in the field.

The annual report shows assets, consisting of real estate, machinery, raw and manufactured stock fixtures, patents and trade marks, of \$35,stock fixture, patents and trade marks, of \$35,-255,755,01. The cash on hand reported was \$1,000,558.82, and bills receivable, \$1,555,-740,90, a total of \$38,700,395,42. The limbilities are given as follows: Capital stock, common, \$17,000,000; preferred, \$11,-635,000. Provision for regular dividend on preferred stock, \$238,700, for three per cent, quarterly dividend on common stock, \$238,700, Accounts current, \$238,418,04; advertising fund, \$270,604.40; for income tax, \$101,338,31; accused consignees; commissions, \$272,103,41, 76,141 liabilities, \$31,502,305,11. The balance as \$7,108,100,31. This showed a net increase for 1804 of \$1,805,227,00.

The directors were elected for one year only, and \$11,168 shares were represented at the meeting out of a total of 477,350.

Ships Betained at Hallfax by a Gale, HALIFAX, N. S., April 15.—A heavy southeast gale has been raging here for tweive hours, and a large fleet of vessels is detained in port in con-sequence. Bo far no serious dam age is reported.

Dress Goods. Latest Importations.

Plain and fancy designs of Mohair and Sicillians, Tweeds, Cheviots, Covert-cloths, Whipcords and Corkscrews.

A variety of Silk and Wool Novelties.

Serges for Shore and Mountain wear. Crepons

in new shades and weaves. Embroidered Chiffon, Grenadine, Crépe, and perforated

Gauze. French Challies,

35 cts., formerly 50 and 65 cts. Lord & Taylor

CALIFORNIA FLOWER SHOWS. Opening of the Flower Carnivals in Some of

the Fouthern Cities. Los Angeles, April 15. - Fine weather marked

the opening day of the Flower Carnival which will continue in this city for a week. The streets are beautifully decorated, and thousands of strangers are here to participate in the feativities. The citizens will rest from business except such as is incidental to the carnival. The crowning feature of the holiday will be the parade in which every nationality in the city will take part. The buildings of the city are hidden in the festival colors, yellow, red, and green. Santa Barbara has issued invitations for its

annual flower show, which will begin on Wednesday and close on Friday night with a grand ball. Santa Barbara has given these shows every year since 1891, and, encouraged by the success of them, other towns in California have followed her example. State street, on such occasions, is festooned and arched with flags and

be matter, not only regarding what has has penced, but with a view to preventing further. It was learned vesterday that the Chief and Ire Marshall Mitchell had been called up and questioned by the Commissioners carefully and thoroughly about the west side fires, and it was directed that some of the questions were provided that some of the questions were provided that some of the content of the provided that some of the commandation of the com

JERSEY CITY'S WATER SUPPLY.

A Proposition Submitted to the Water Board by a Firm in this City.

It was expected that the Jersey City Board of Street and Water Commissioners would take some definite action yesterday in the matter of awarding a contract for a new city water sup-ply, but nothing was done. The Board, the Mayor, the Board of Finance, and other city officials spent two days last week inspecting the East Jersey and the Jersey City company's water sheds. These are the only companies which submitted formal bids. Other bids have been received since and others are still coming in.

A communication was received yesterday from Woltman, Keith & Co. of 11 Wall street, this city, offering to furnish a daily maximum supply of 50,000,000 gallons by gravity from the Rockaway River, and to give the city an option on the plant for \$6,000,000. The firm will accept in payment Jersey City thirty-year gold bonds at a rate of interest which will make them worth paratthe time of issue. The price per million gallons asked during the continuance of the centract is \$42.50 for a daily supply of 20,000,000, \$41 for 25,000,000, \$39 for 30,000,000.

\$37 for 35,000,000 \$35 for 40,000,000. These figures are based on a contract to furnish the supply by means of two pipes. If only one pipe is required there will be a proportionate reduction. officials spent two days last week inspecting the The communication was sent to the Commis-

Children Shrink

from taking medicine. They don't like its taste. But they are eager to take what they like-Scott's Emulsion, for instance. Children almost always like Scott's Emulsion.

And it does them good. Scott's Emulsion is the easiest. most palatable form of Cod-liver Oil, with the Hypophosphites of Lime and Soda added to nourish the bones and tone up the nervous system. The way children gain flesh and strength on Scott's Emulsion is surprising

even to physicians. All delicate children need it. Don't be persuaded to accept a substitute! Scott & Bowne, H. Y. All Druggists. 50c. and 86.